

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Fremont Community Schools (7605)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,930,699	\$3,658,272	\$3,063,756	\$3,045,961	-6.2%	-0.6%
Group Health Insurance	222	\$1,566,704	\$1,616,314	\$1,089,874	\$787,205	-15.8%	-27.8%
Non - Certified Salaries	120	\$744,542	\$729,744	\$619,641	\$646,629	-3.5%	4.4%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$121,588	\$197,591	\$224,003	\$462,208	39.6%	106.3%
Transfer Tuition to Other School Corps Within State	561	\$69,958	\$221,953	\$576,231	\$450,497	59.3%	-21.8%
Connectivity	744	\$0	\$0	\$0	\$261,583	NA	NA
Social Security Certified	212	\$291,056	\$261,326	\$207,446	\$206,705	-8.2%	-0.4%
Teacher Retirement Fund, After 7-1-95	216	\$195,813	\$224,025	\$157,265	\$153,405	-5.9%	-2.5%
Operational Supplies	611	\$81,496	\$124,442	\$108,191	\$136,998	13.9%	26.6%
Computer Hardware	741	\$269,259	\$145,234	\$76,647	\$130,934	-16.5%	70.8%
Public Employees Retirement Fund	214	\$59,703	\$76,977	\$63,801	\$75,224	5.9%	17.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$73,035	\$81,841	\$54,184	\$51,994	-8.1%	-4.0%
Overtime Salaries	140	\$51,093	\$49,385	\$46,922	\$48,857	-1.1%	4.1%
Social Security Noncertified	211	\$58,688	\$58,340	\$46,138	\$45,603	-6.1%	-1.2%
Nonlicensed Employees	136	\$23,238	\$28,495	\$28,191	\$36,033	11.6%	27.8%
Licensed Employees	135	\$67,055	\$30,783	\$19,705	\$27,310	-20.1%	38.6%
Textbooks	630	\$162,230	\$44,517	\$54,577	\$25,431	-37.1%	-53.4%
Content	747	\$0	\$0	\$0	\$20,439	NA	NA
Other Group Insurance Authorized by Statute	224	\$24,502	\$27,943	\$20,234	\$16,336	-9.6%	-19.3%
Telephone	531	\$0	\$0	\$7,053	\$14,871	NA	110.8%
Group Life Insurance	221	\$18,145	\$19,655	\$15,622	\$14,813	-4.9%	-5.2%
Water and Sewage	411	\$3,301	\$8,042	\$9,952	\$11,046	35.2%	11.0%
Equipment	730	\$0	\$0	\$0	\$10,087	NA	NA
Travel	580	\$117	\$1,683	\$2,171	\$4,422	147.8%	103.7%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$3,814	NA	NA
Professional Development	748	\$0	\$0	\$0	\$3,780	NA	NA
Library Books	640	\$13,110	\$3,058	\$0	\$3,332	-29.0%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$0	\$2,241	NA	NA
Other Technology Hardware	746	\$0	\$0	\$0	\$1,095	NA	NA
Postage and Postage Machine Rental	532	\$552	\$655	\$172	\$997	15.9%	479.7%
Periodicals	650	\$3,007	\$959	\$1,031	\$558	-34.4%	-45.9%
Miscellaneous Objects	876 - 899	\$110	\$180	\$76	\$521	47.4%	584.7%
Instructional Programs Improvement Services	312	\$17,333	\$7,561	\$8,396	\$500	-58.8%	-94.0%
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$423	\$285	NA	-32.6%
Official Bond Premiums	525	\$600	\$200	\$400	\$200	-24.0%	-50.0%
Meals Provided	235	\$0	\$0	\$0	\$140	NA	NA
Rentals	440	\$40	\$185	\$80	\$80	18.9%	0.0%
Dues and Fees	810	\$0	\$0	\$69	\$39	NA	-43.5%
Pre-2008 Object Code - Temporary Salaries	130	\$10,168	\$0	\$0	\$0	-100.0%	NA

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Severance/Early Retirement Pay	213	\$10,144	\$4,798	\$688	\$0	-100.0%	-100.0%
Stipends	131	\$9,638	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$13,326	\$74,075	\$37,397	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$9,838	\$0	\$0	\$0	-100.0%	NA
Light and Power - Other Than Heating and Cooling	625	\$446	\$0	\$0	\$0	-100.0%	NA
Heating and Cooling for Buildings - Gas	622	\$6,146	\$0	\$0	\$0	-100.0%	NA
Removal of Refuse and Garbage	412	\$601	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$7,907,278	\$7,698,235	\$6,540,335	\$6,702,171	-4.0%	2.5%
Student Instructional Support							
Certified Salaries	110	\$515,764	\$547,766	\$550,142	\$667,926	6.7%	21.4%
Non - Certified Salaries	120	\$69,866	\$79,415	\$74,076	\$74,341	1.6%	0.4%
Social Security Certified	212	\$38,305	\$40,294	\$39,868	\$41,113	1.8%	3.1%
Group Health Insurance	222	\$8,552	\$6,594	\$70,731	\$37,871	45.1%	-46.5%
Teacher Retirement Fund, After 7-1-95	216	\$13,608	\$16,132	\$13,118	\$24,465	15.8%	86.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$13,190	\$15,686	\$12,892	\$13,004	-0.4%	0.9%
Public Employees Retirement Fund	214	\$6,399	\$8,929	\$7,846	\$8,326	6.8%	6.1%
Group Life Insurance	221	\$0	\$0	\$3,687	\$7,282	NA	97.5%
Social Security Noncertified	211	\$4,942	\$5,548	\$5,086	\$5,201	1.3%	2.2%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$1,487	\$2,985	NA	100.7%
Travel	580	\$2,510	\$2,123	\$1,878	\$2,816	2.9%	49.9%
Operational Supplies	611	\$721	\$1,117	\$673	\$2,475	36.1%	267.8%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$545	NA	NA
Telephone	531	\$0	\$0	\$0	\$126	NA	NA
Other Purchased Property Services	490 - 499	\$0	\$0	\$2,400	\$0	NA	-100.0%
Student Instructional Support Total		\$673,856	\$723,603	\$783,883	\$888,475	7.2%	13.3%
Overhead and Operational							
Non - Certified Salaries	120	\$944,480	\$869,696	\$907,310	\$906,320	-1.0%	-0.1%
Light and Power - Other Than Heating and Cooling	625	\$367,249	\$454,857	\$345,820	\$333,031	-2.4%	-3.7%
Operational Supplies	611	\$245,264	\$248,362	\$247,846	\$278,326	3.2%	12.3%
Certified Salaries	110	\$236,401	\$91,073	\$146,169	\$224,370	-1.3%	53.5%
Insurance	520	\$138,525	\$96,831	\$196,033	\$209,935	11.0%	7.1%
Group Health Insurance	222	\$262,245	\$191,931	\$337,998	\$181,764	-8.8%	-46.2%
Repairs and Maintenance Services	430	\$5,674	\$17,668	\$71,190	\$166,445	132.7%	133.8%
Board of Education Services	318	\$1,750	\$75,912	\$56,908	\$106,183	179.1%	86.6%
Heating and Cooling for Buildings - Gas	622	\$4,755	\$61	\$73,645	\$92,435	110.0%	25.5%
Public Employees Retirement Fund	214	\$69,246	\$87,025	\$87,590	\$91,869	7.3%	4.9%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Gasoline and Lubricants	613	\$85,703	\$113,393	\$106,863	\$89,397	1.1%	-16.3%
Equipment	730	\$194,764	\$206,413	\$133,296	\$82,489	-19.3%	-38.1%
Social Security Noncertified	211	\$67,678	\$62,102	\$63,503	\$62,062	-2.1%	-2.3%
Content	747	\$0	\$0	\$19,069	\$45,547	NA	138.9%
Teacher Retirement Fund, After 7-1-95	216	\$9,254	\$11,626	\$15,348	\$23,559	26.3%	53.5%
Student Transportation Services	510	\$43,419	\$30,869	\$101,971	\$20,705	-16.9%	-79.7%
Other Professional and Technical Services	319	\$698	\$0	\$36,476	\$17,944	125.1%	-50.8%
Computer Hardware	741	\$0	\$0	\$36,958	\$17,933	NA	-51.5%
Social Security Certified	212	\$17,726	\$6,872	\$11,102	\$14,650	-4.7%	32.0%
Nonlicensed Employees	136	\$5,457	\$13,715	\$16,559	\$11,067	19.3%	-33.2%
Other Employee Benefits	241 - 290	\$2,304	\$4,385	\$8,127	\$11,025	47.9%	35.7%
Telephone	531	\$26,717	\$28,832	\$19,578	\$10,542	-20.7%	-46.2%
Professional Development	748	\$0	\$0	\$0	\$9,553	NA	NA
Group Life Insurance	221	\$3,974	\$9,410	\$7,454	\$9,024	22.8%	21.1%
Construction Services	450	\$9,356	\$2,956	\$1,301	\$7,657	-4.9%	488.5%
Travel	580	\$5,491	\$5,169	\$3,245	\$7,595	8.4%	134.1%
Unemployment Insurance	230	\$0	\$0	\$0	\$7,523	NA	NA
Water and Sewage	411	\$6,026	\$990	\$2,046	\$6,564	2.2%	220.9%
Dues and Fees	810	\$4,903	\$5,890	\$5,991	\$6,385	6.8%	6.6%
Connectivity	744	\$0	\$0	\$8,596	\$6,230	NA	-27.5%
Tires and Repairs	612	\$45,295	\$21,674	\$16,293	\$5,886	-40.0%	-63.9%
Other Technology Hardware	746	\$0	\$0	\$4,828	\$5,835	NA	20.9%
Other Communication Services	533 - 539	\$225	\$550	\$4,800	\$4,800	114.9%	0.0%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$5,796	\$1,530	\$1,949	\$4,502	-6.1%	131.0%
Rentals	440	\$729	\$692	\$1,739	\$3,450	47.5%	98.4%
Other Group Insurance Authorized by Statute	224	\$2,258	\$1,637	\$2,584	\$3,350	10.4%	29.6%
Severance/Early Retirement Pay	213	\$0	\$0	\$2,098	\$3,306	NA	57.6%
Advertising	540	\$1,724	\$2,331	\$2,388	\$3,125	16.0%	30.8%
Postage and Postage Machine Rental	532	\$1,954	\$1,622	\$1,585	\$2,005	0.6%	26.5%
Telecommunications Equipment	745	\$0	\$0	\$0	\$1,126	NA	NA
Other Purchased Property Services	490 - 499	\$0	\$0	\$136	\$988	NA	623.8%
Food Purchases	614	\$0	\$3,900	\$176	\$434	NA	146.0%
Other Purchased Services	593	\$0	\$0	\$0	\$300	NA	NA
Other Supplies and Materials	615, 660 - 689	\$8,448	\$13,579	\$2,523	\$137	-64.3%	-94.6%
Removal of Refuse and Garbage	412	\$0	\$0	\$0	\$88	NA	NA
Meals Provided	235	\$0	\$0	\$224	\$52	NA	-76.9%
Vehicles	731	\$171,505	\$0	\$292,027	\$0	-100.0%	-100.0%
Heating and Cooling for Buildings - Electricity	621	\$431	\$0	\$0	\$0	-100.0%	NA
Workers Compensation Insurance	225	\$0	\$0	\$6,696	\$0	NA	-100.0%
Student Trans. Purch. From Another IN School Corp. Within State	511	\$42,360	\$53,846	\$0	\$0	-100.0%	NA

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Fremont Community Schools (7605)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Buildings	720	\$150	\$1,551	\$181	\$0	-100.0%	-100.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,970	\$722	\$0	\$0	-100.0%	NA
Official Bond Premiums	525	\$0	\$0	\$300	\$0	NA	-100.0%
Improvements Other Than Buildings	715	\$0	\$0	\$35	\$0	NA	-100.0%
Periodicals	650	\$95	\$166	\$0	\$0	-100.0%	NA
Overhead and Operational Total		\$3,042,999	\$2,739,839	\$3,408,551	\$3,097,511	0.4%	-9.1%
Non Operational							
Construction Services	450	\$0	\$350,000	\$2,053,446	\$2,634,986	NA	28.3%
Redemption of Principal	831	\$2,093,200	\$1,324,925	\$1,672,441	\$1,880,000	-2.6%	12.4%
Equipment	730	\$401,147	\$340,255	\$258,847	\$298,269	-7.1%	15.2%
Repairs and Maintenance Services	430	\$0	\$0	\$30,776	\$130,061	NA	322.6%
Interest	832	\$74,576	\$43,253	\$103,284	\$126,565	14.1%	22.5%
Pre-2008 Object Code - Temporary Salaries	130	\$109,370	\$110,499	\$110,043	\$111,260	0.4%	1.1%
Board of Education Services	318	\$0	\$0	\$5,033	\$15,271	NA	203.5%
Operational Supplies	611	\$0	\$0	\$5,591	\$7,520	NA	34.5%
Social Security Noncertified	211	\$8,775	\$5,554	\$5,695	\$5,216	-12.2%	-8.4%
Social Security Certified	212	\$3,196	\$2,803	\$2,638	\$3,295	0.8%	24.9%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$61	\$1,476	\$2,948	NA	99.7%
Land and Easements	710	\$103,357	\$53,320	\$52,552	\$1,353	-66.2%	-97.4%
Advertising	540	\$0	\$0	\$407	\$1,193	NA	193.1%
Public Employees Retirement Fund	214	\$4,842	\$0	\$250	\$862	-35.0%	244.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$16	\$13	\$90	NA	606.4%
Non - Certified Salaries	120	\$49,678	\$0	\$0	\$0	-100.0%	NA
Content	747	\$0	\$0	\$2,100	\$0	NA	-100.0%
Unemployment Insurance	230	\$8,283	\$2,952	\$3,413	\$0	-100.0%	-100.0%
Non Operational Total		\$2,856,425	\$2,233,637	\$4,308,005	\$5,218,891	16.3%	21.1%
Grand Total		\$14,480,557	\$13,395,315	\$15,040,774	\$15,907,048	2.4%	5.8%